

NO ANALYSIS REQUIRED

Franchise Tax Board

Author: AR&T Committee Analyst: LuAnna Hass Bill Number: AB 3071

Related Bills: None Telephone: 845-7478 Amended Date: April 12, 2004

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Innocent Spouse Technical Clean-Up

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT -- No change in approved position of _____.
See comments below.
- ☒ OTHER - See comments below.

COMMENTS:

This bill would remove an erroneous statutory reference relating to the statute of limitations for relief from joint and several liability.

The April 12, 2004, amendment would repeal a provision of law relating to the State Board of Equalization. This amendment does not impact the department.

The department's analysis of the bill as introduced March 8, 2004, still applies. However, the department's position statement is being revised to reflect the support position for only the joint and several liability provision of the bill.

POSITION

At its December 2, 2003, meeting the Franchise Tax Board voted 2-0 to support the provision of this bill relating to joint and several liability. The representative of the Department of Finance abstained.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input checked="" type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Franchise Tax Board Staff

Date

LuAnna Hass

4/16/04